IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEBRASKA

Chapter 11

IN RE:	Case No. 05-80059
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ACCEPTANCE INSURANCE COMPANIES INC.,

Debtor.

NOTICE OF CROSS-APPEAL

Acceptance Insurance Companies Inc., the Debtor/Plaintiff, appeals under 28 U.S.C. § 158(b) from the orders of the bankruptcy judge of the United States Bankruptcy Court for the District of Nebraska entered in this adversary proceeding on the 15th day of February, 2007 (Filing Nos. 86-87 in Case No. A06-8015) and the 9th day of May 2007 (Filing No. 258). The matters in adversary proceedings A06-8015 and A06-8115 were consolidated with the objection to claim proceeding in BK05-80059.

The names of all parties to the judgment, order, or decree appealed form and the names, addresses, and telephone numbers of their respective attorneys are as follows:

Acceptance Insurance	Acceptance Insurance	Granite Reinsurance
Companies Inc.	Company	Company, Ltd.
John J. Jolley, Jr.	John J. Jolley, Jr.	Robert F. Craig
Patrick Griffin	Patrick Griffin	Jenna Taub
Thomas Kenny	Thomas Kenny	Robert F. Craig, PC
Kutak Rock LLP	Kutak Rock LLP	1321 Jones Street
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Omaha, NE 68102	Omaha, NE 68102	
(402) 346-6000	(402) 346-6000	

ACCEPTANCE INSURANCE COMPANIES INC., Debtor/Plaintiff

By:_/s/ John J. Jolley, Jr.

Patrick B. Griffin #18072 Thomas J. Kenny #20022 John J. Jolley, Jr. #20726 KUTAK ROCK LLP The Omaha Building 1650 Farnam Street Omaha, NE 68102 (402) 346-6000

CERTIFICATE OF SERVICE

I hereby certify that on May 29, 2007, I electronically filed the foregoing with the Clerk of the Bankruptcy Court using the CM/ECF system which sent notification of such filing to the following: United States Trustee, Robert Bothe, Robert F. Craig, Frank Schepers and Jenna B. Taub.

/s/ John J. Jolley, Jr. John J. Jolley, Jr.

4830-7382-5793.1